

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2003

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	Special Revenue Funds		
	Recreation Activities	Arts Activity	Park Maintenance and Operation
REVENUES			
Taxes	\$ -	\$ -	\$ 666,515
Contributions from property owners	86,948	11,932	1,390
Intergovernmental	11,477	26,030	-
Charges for services	1,090,354	211	-
Fines and forfeitures	-	-	-
Investment income	5,144	2,857	1,579
Miscellaneous	83,341	13,053	37,130
Total Revenues	<u>1,277,264</u>	<u>54,083</u>	<u>706,614</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	1,563,147	125,086	775,368
Capital outlay	-	12,000	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,563,147</u>	<u>137,086</u>	<u>775,368</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(285,883)</u>	<u>(83,003)</u>	<u>(68,754)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	167,300	79,181	-
Transfers out	(19,000)	-	-
Total other financing sources (uses)	<u>148,300</u>	<u>79,181</u>	<u>-</u>
Net change in fund balances	<u>(137,583)</u>	<u>(3,822)</u>	<u>(68,754)</u>
Fund balances-beginning	202,654	165,271	268,974
Fund balances-ending	<u>\$ 65,071</u>	<u>\$ 161,449</u>	<u>\$ 200,220</u>

	Special Revenue Funds		
	Cable Access	Operating Grants	Housing and Community Development
REVENUES			
Taxes	\$ -	\$ -	\$ -
Contributions from property owners	343,697	-	-
Intergovernmental	-	192,839	208,299
Charges for services	-	153	-
Fines and forfeitures	-	-	-
Investment income	835	-	-
Miscellaneous	505,905	-	-
Total Revenues	850,437	192,992	208,299
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	590,856	-
Economic environment	69,629	-	648,383
Mental/physical health	-	-	78,745
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	69,629	590,856	727,128
Excess (deficiency) of revenues over (under) expenditures	780,808	(397,864)	(518,829)
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	467,319	535,409
Transfers out	-	(803,192)	-
Total other financing sources (uses)	-	(335,873)	535,409
Net change in fund balances	780,808	(733,737)	16,580
Fund balances-beginning	-	1,058,799	45,801
Fund balances-ending	\$ 780,808	\$ 325,062	\$ 62,381

Special Revenue Funds

Operating Reserve	Advanced Life Support	Capital Equipment	Fire Equipment
\$ -	\$ -	\$ -	\$ -
-	24,500	-	20,628
-	3,046,045	-	-
-	-	-	-
-	-	-	-
-	-	50,138	27,494
-	-	-	12,181
-	3,070,545	50,138	60,303
-	-	593,785	4,550
171,233	3,016,213	125,727	19,392
-	-	8,446	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	161,435	-
-	32,436	328,419	422,999
-	-	-	-
-	-	-	-
171,233	3,048,649	1,217,812	446,941
(171,233)	21,896	(1,167,674)	(386,638)
-	-	-	24,450
64,271	-	1,000,000	461,000
(537,069)	(9,361)	-	-
(472,798)	(9,361)	1,000,000	485,450
(644,031)	12,535	(167,674)	98,812
6,050,421	-	2,122,422	1,250,204
\$ 5,406,390	\$ 12,535	\$ 1,954,748	\$ 1,349,016

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	Special Revenue Funds		
	Real Estate Excise Tax	Felony Seizure	Emergency Dispatch
REVENUES			
Taxes	\$ 3,167,747	\$ -	\$ -
Contributions from property owners	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	1,883	-
Investment income	44,107	-	1,786
Miscellaneous	-	-	-
Total Revenues	<u>3,211,854</u>	<u>1,883</u>	<u>1,786</u>
EXPENDITURES			
Current	-	-	-
General government	-	-	-
Security of persons and property	-	45,531	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	27,188
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>45,531</u>	<u>27,188</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,211,854</u>	<u>(43,648)</u>	<u>(25,402)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	(2,129,056)	-	-
Total other financing sources (uses)	<u>(2,129,056)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,082,798	(43,648)	(25,402)
Fund balances-beginning	1,319,908	144,010	146,818
Fund balances-ending	<u>\$ 2,402,706</u>	<u>\$ 100,362</u>	<u>\$ 121,416</u>

Special Revenue Funds

Business License Surcharge	Tourism	Solid Waste Recycling	Total
\$ 4,062,208	\$ 138,770	\$ -	\$ 8,035,240
-	-	-	489,095
-	-	112,494	3,597,184
-	-	394,901	1,485,619
-	-	-	1,883
252,156	2,715	14,780	403,591
-	-	2,651	654,261
<u>4,314,364</u>	<u>141,485</u>	<u>524,826</u>	<u>14,666,873</u>
-	-	-	598,335
-	-	-	3,378,096
-	-	442,574	451,020
-	-	-	590,856
-	30,287	-	748,299
-	-	-	78,745
-	-	-	2,625,036
-	-	-	823,042
-	-	-	-
-	-	-	-
<u>-</u>	<u>30,287</u>	<u>442,574</u>	<u>9,293,429</u>
<u>4,314,364</u>	<u>111,198</u>	<u>82,252</u>	<u>5,373,444</u>
-	-	-	24,450
803,192	-	-	3,577,672
<u>(4,111,525)</u>	<u>(43,000)</u>	<u>(124,910)</u>	<u>(7,777,113)</u>
<u>(3,308,333)</u>	<u>(43,000)</u>	<u>(124,910)</u>	<u>(4,174,991)</u>
1,006,031	68,198	(42,658)	1,198,453
6,747,670	124,643	654,082	20,301,677
<u>\$ 7,753,701</u>	<u>\$ 192,841</u>	<u>\$ 611,424</u>	<u>\$ 21,500,130</u>

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Debt Service Funds				
	Regular Levy	Special Levy	L.I.D. Guaranty	Total
REVENUES				
Taxes	\$ -	\$ 2,905,750	\$ -	\$ 2,905,750
Contributions from property owners	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	14,585	14,585
Miscellaneous	-	-	-	-
Total Revenues	-	2,905,750	14,585	2,920,335
EXPENDITURES				
Current				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	2,400,000	-	2,400,000
Interest	-	505,300	372	505,672
Total Expenditures	-	2,905,300	372	2,905,672
Excess (deficiency) of revenues over (under) expenditure	-	450	14,213	14,663
OTHER FINANCING SOURCES (USES)				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(43,822)	(43,822)
Total other financing sources (uses)	-	-	(43,822)	(43,822)
Net change in fund balances	-	450	(29,609)	(29,159)
Fund balances-beginning	-	212,914	869,969	1,082,883
Fund balances-ending	\$ -	\$ 213,364	\$ 840,360	\$ 1,053,724

Capital Projects Funds			Total Nonmajor Governmental Funds
Park Acquisition and Renovation	G.O. Bonds Fire	Total	
\$ -	\$ -	\$ -	\$ 10,940,990
-	-	-	489,095
-	-	-	3,597,184
-	-	-	1,485,619
-	-	-	1,883
8,657	861	9,518	427,694
-	-	-	654,261
<u>8,657</u>	<u>861</u>	<u>9,518</u>	<u>17,596,726</u>
-	-	-	598,335
-	-	-	3,378,096
-	-	-	451,020
-	-	-	590,856
-	-	-	748,299
-	-	-	78,745
541	-	541	2,625,577
-	-	-	823,042
-	-	-	2,400,000
-	-	-	505,672
<u>541</u>	<u>-</u>	<u>541</u>	<u>12,199,642</u>
<u>8,116</u>	<u>861</u>	<u>8,977</u>	<u>5,397,084</u>
-	-	-	24,450
-	-	-	3,577,672
-	-	-	(7,820,935)
-	-	-	(4,218,813)
8,116	861	8,977	1,178,271
919,125	79,240	998,365	22,382,925
<u>\$ 927,241</u>	<u>\$ 80,101</u>	<u>\$ 1,007,342</u>	<u>\$ 23,561,196</u>